United Nations E/2014/34 (Part I)–E/ICEF/2014/7 (Part I)

Economic and Social Council

Distr.: General
28 March 2014

Original: English

Report of the Executive Board of the United Nations Children's Fund (UNICEF) on the work of its first regular session of 2014

(4-7 February 2014)*

* The present document is an advance version of the report of the Executive Board of the United Nations Children's Fund on the first, annual and second regular sessions of 2013, to be issued as Parts I, II, and III, respectively. These reports will be issued in final form as *Official Records of the Economic and Social Council, 2014, Supplement No. 14* (E/2014/34/Rev.1-E/ICEF/2014/7/Rev.1).

14-28235 (E) 220414

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I. Organization of the session

A. Election of officers of the Executive Board

1. The Executive Board elected as President Macharia Kamau, Permanent Representative of Kenya to the United Nations; and as Vice-Presidents, the following Permanent Representatives to the United Nations: Stephan Tafrov (Bulgaria), Ib Peterson (Denmark), Denis Régis (Haiti) and Masood Khan (Pakistan).

B. Opening statements by the President and Executive Director

2. The President of the Executive Board said it was an honour and great pleasure to serve as President for 2014 and to work with the new Bureau members and UNICEF secretariat. He noted that, as a champion of the focus on equity, UNICEF Executive Director Anthony Lake was a true friend of the poor, the marginalized, the unreached, the victims of conflicts and disasters and all others whose rights have been trampled or ignored or who have been denied equal opportunity.

3. Speaking on behalf of the Executive Board, he expressed shock and sadness at the loss of life of two UNICEF staff members to the attacks on civilians in Kabul on 17 January. It was a tragic reminder that many UNICEF staff members work under difficult and risky conditions to carry out the organization's mission for children.

4. He said that the year 2014 was an important one for UNICEF, children around the world and the entire United Nations system. It was the year of the twenty-fifth anniversary of the Convention on the Rights of the Child, a milestone for human rights. It was the first year of implementation of the UNICEF strategic plan and integrated budget, 2014-2017. It was also the year in which the foundation was being laid for the post-2015 agenda, with ongoing work being accomplished by the Open Working Group on Sustainable Development Goals.

5. The post-2015 landscape promised significant changes for international multilateral development. UNICEF would be challenged to do what it does best: innovate, restructure and lead, and do so in a manner that provides maximum impact to the lives of children, while giving full value to the billions of dollars of investment the organization receives.

6. The principles, duties and functions of the Executive Board may also need to change. The Board must be nimble and agile enough to meet the demands of the twenty-first century in seeking to transform opportunities for children.

7. Equally significant, 2014 was also the penultimate year in the countdown to achieving the 2015 Millennium Development Goals and related national goals. Time was of the essence in working with partners to reduce the gaps and accelerate action. One of the most important partners in that work was the European Union, which had been a major source of backing of UNICEF programmes and humanitarian work. The collaboration between the two organizations had focused on crucial issues for development, including nutrition, health, education, child protection, water and sanitation and justice for children. The Executive Board was fortunate today to be able to take part in a special focus session on that growing

partnership and to hear the views of the distinguished guest speaker, the Commissioner for Development, Andris Piebalgs.

8. Partnerships with Governments, the private sector and civil society were essential for the work of UNICEF. Partnerships with members of the United Nations system were equally essential to encouraging coherent United Nations action. It had been gratifying to learn that UNICEF was moving ahead with simplification and harmonization efforts in the spirit of the quadrennial comprehensive policy review of operational activities for development of the United Nations system. In that spirit, UNICEF had worked with other agencies on a harmonized proposal for modifying the presentation and approval of country programme documentation, which would be discussed during the first regular session.

9. This was a critical juncture for children, as work wrapped up on the Millennium Development Goals while it began on the post-2015 agenda. It was crucial for Executive Board members to work together on that. They must use their significant influence as decision-makers and spokespersons to strive to create a world in which every child was reached with the benefits society had to offer.

10. The Executive Director of UNICEF began his opening statement with a tribute to UNICEF staff members Nasreen Khan and Basra Hassan, who lost their lives in Kabul. They should be remembered for the people they helped, for the young lives they saved in Afghanistan and elsewhere and for their passion for serving others. At his request, those in the conference room maintained a moment of silence in honour of the two women.

11. He thanked the outgoing President and members of the Bureau who had served in 2013, noting that their strong leadership had led to the year's many accomplishments, and he welcomed the new President and Bureau.

12. The goal of achieving results for children, he said, had driven the work on the quadrennial comprehensive policy review, coherence, the results-based monitoring framework, the consolidation of support services for country programmes and other improvements in effectiveness and cost-efficiency.

13. That work was mirrored internally in the Efficiency and Effectiveness Initiative of UNICEF, including the recent launch of a two-year process to form a single, integrated global shared service centre for business transactions.

14. Turning to the area of partnerships, he emphasized the crucial contribution of donors, which had largely been made possible by the work of the 36 National Committees for UNICEF. Increasing efforts were being made to expand support among emerging economies.

15. One of the strongest partners of UNICEF, the European Union, would be spotlighted in a special focus session. The European Union should be commended for being a leading actor in the protection of children, supporting not only relief efforts, but also the creation of the long-term conditions necessary to build a better future for children. The European Union was one of the largest donors to UNICEF, contributing 320 million euros for health and nutrition programmes, and one of its closest partners in the field.

16. He emphasized that protection of children from violence, abuse and neglect, which was not part of the Millennium Development Goals, was not receiving the attention it deserved. Fortunately, the post-2015 agenda presented an opportunity to

correct that. There were a number of opportunities and challenges to address in that regard. To begin with, child protection must be part of all programme areas. Second, it must involve long-term change, helping Governments to adopt child-friendly laws and policies. Third, it must pay special attention to children in emergencies, conflicts and natural disasters. That was an inherent part of rebuilding and building stable and resilient nations. It included the recently launched initiative No Lost Generation for the children of the Syrian Arab Republic. Fourth, it must involve innovation such as the short message service-based Rapid Family Tracing and Reunification initiative of UNICEF. The formation of the UNICEF innovation centre in Nairobi would aim to lead in such efforts and share knowledge. Fifth, partnerships and broader movements could multiply the influence of those working for children's rights.

17. Having reliable data was essential in all these areas, especially in addressing unequal access to services and protection, as was emphasized in the *State of the World's Children* data report recently issued by UNICEF.

18. He said that social movements like the End child violence campaign were crucial to creating a lasting impact, and he invited delegations to join the campaign. Many did so at the session, having their hand stamped with a campaign logo and their photograph taken. That and other information was shared through social media.

19. Responding to the statements, nearly all delegations expressed their condolences for the loss of lives of the two UNICEF staff members and others in the 17 January attack in Kabul.

20. Strong support was expressed for child protection and efforts to end violence against children, especially in humanitarian situations. Expressing alarm at the high levels of sexual violence against children in emergencies, one delegation welcomed the commitment of UNICEF to strengthen its capacity and its leadership in protecting children from gender-based violence. It was emphasized that child protection should be a strategic priority in the post-2015 agenda.

21. A delegation pointed to the strong correlation between poverty and child abuse and exploitation, and echoed the views of several delegations in saying that efforts should involve greater investment in building and strengthening child protection systems. Another delegation commented that the approach to child protection required a gender perspective.

22. Support was also expressed for the leading role UNICEF had played in innovation, which was essential for improving the delivery of services and child protection.

23. Several delegations noted the great deal of work yet to be done in achieving the Millennium Development Goals, underscoring that the unfinished business in addressing the Goals needed to figure prominently in the post-2015 development agenda. One delegation highlighted especially the lack of progress on many Goals in Africa, recommending that more attention be paid to disparity in progress on the Goals and to child survival, to under-five and maternal mortality, and to HIV/AIDS, including mother-to-child transmission, among other issues. One speaker underlined the importance of the initiative A Promise Renewed.

24. UNICEF was praised for its work in developing the sustainable development goals as part of the post-2015 agenda. Delegations underscored the importance of

addressing inequality in the agenda, with one saying that "Leave no child behind" must be one of its central tenets. That was in keeping with the strategic plan, which aimed to realize the rights of every child, including the most disadvantaged.

25. Expressing support for the strategic plan, 2014-2017, one delegation advised that its implementation should be better aligned with the strategic priorities and planning of programme countries. In the implementation of the plan, more attention should be paid to assessing the needs and challenges of least developed countries and African countries.

26. Another noted the strong persistence of inequality in Latin America and the Caribbean region, which hobbled efforts to eradicate poverty. The delegation urged UNICEF to support and implement strategies and programmes aimed at overcoming the particular development challenges of middle-income countries, and, along with other delegations, underlined the importance of South-South and triangular cooperation. Another delegation requested that more attention to be paid to the situation of adolescent girls, stressing that it was a human rights imperative.

27. Several delegations welcomed the strengthening of humanitarian action, including through the Strengthening Humanitarian Action initiative. One commended UNICEF for its contribution to the collective humanitarian response and the Inter-Agency Standing Committee transformative agenda. Strong support was expressed for the recent work of UNICEF in emergencies, especially in the Syrian crisis, including through No Lost Generation, and in the Central African Republic. Tribute was paid to the courage and excellent work of UNICEF staff in those emergencies.

28. On the quadrennial comprehensive policy review, a delegation recognized the critical role of UNICEF in helping to produce the Integrated Monitoring and Reporting Framework for its implementation. UNICEF was requested to strengthen its commitment to United Nations system-wide coherence and cooperation with other agencies on the ground.

29. Regarding specific items on the agenda of the first regular session, a number of delegations welcomed the development of the new Gender Action Plan, 2014-2017. Speaking on the 2014 workplan of private fundraising, one delegation expressed support for the plan, especially its focus on markets with the highest growth potential.

30. One delegation proposed that UNICEF organize a special event to consider the achievement and challenges regarding the implementation of the Convention on the Rights of the Child, with the participation of relevant stakeholders; that topic should be added to the global thematic evaluations for the period 2014-2017.

31. In response, the Executive Director said that, by addressing child abuse, investing in human security and in the social sector, poverty would be reduced. Investments in the health, well-being and protection of children are drivers of growth. He emphasized that UNICEF had a universal mandate, to work in all countries, no matter the income level, to support the rights of every child, including the most disadvantaged and those with disabilities.

C. Adoption of the agenda

32. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2014/1) for the session.

33. In accordance with rule 50.2 of the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 39 observer delegations, including 11 international organizations and 4 non-governmental organizations (NGOs) and 8 National Committees for UNICEF.

II. Deliberations of the Executive Board

A. Oral report on UNICEF follow-up to recommendations and decisions of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings

34. Following introductory remarks by the Director of Programmes, the Associate Director for HIV/AIDS presented the report.

35. Delegations welcomed the commitment of UNICEF to an AIDS-free generation and commended its efforts to harmonize its HIV/AIDS programming with that of other United Nations agencies through the UNAIDS joint programme and division of labour. They encouraged UNICEF to continue to champion children's access to evidence-based HIV prevention and treatment, and to make sure the unique vulnerabilities and needs of children affected by AIDS, especially priority issues related to adolescents, were addressed in the UNAIDS investment approach. Some noted the importance of the investment approach for realizing the UNAIDS strategy, 2011-2015, as it promised to streamline interventions and planning processes by multilateral and bilateral donors, encourage country ownership and enhance sustainability. Others wanted to know more about the role of a smaller UNAIDS secretariat, as proposed within the emerging post-2015 development architecture.

36. Some noted with concern the low treatment coverage for children and urged UNICEF to work with other UNAIDS co-sponsors and stakeholders towards meeting the global targets of providing antiretroviral therapy for all HIV-infected children. Others, commending its leadership in global elimination of mother-to-child transmission of HIV, encouraged UNICEF to continue efforts to address barriers to access and treatment for pregnant women living with HIV and to engage with communities to promote HIV testing. Some, noting with concern that AIDS-related deaths among adolescents had increased, while the overall number of deaths had dropped by 30 per cent since 2005, urged UNICEF to involve youth in planning and implementation of HIV and AIDS programmes, particularly where they were a key target group. Others noted the inequitable gender dimension of AIDS, with women and girls still facing an unacceptably high risk of HIV, and pointed to the successes of integrated HIV programming across other sectors such as health, nutrition, education and protection. They asked to learn more about the organization's strategy to sustainably fund its HIV/AIDS programming areas.

37. In response, the Associate Director acknowledged that while HIV and paediatric treatment was a component of the global plan to eliminate mother-to-

child transmission, it had not received as much attention in 2012 and 2013, as had efforts to expand routine testing of pregnant women and linkage to care and treatment for those found to be HIV-positive. He said it was important to support countries with high HIV prevalence to align child survival with paediatric AIDS programmes, linking HIV testing of children exposed to AIDS to immunization, nutrition and health-care programmes for children. That, he said, was the essence of the double dividend approach.

38. He noted that a key focus of next steps on adolescent HIV programming involved engaging with young people and Governments around policies that currently restrict access to testing. He cited the example of South Africa, where the age of consent for HIV testing had recently been reduced to 12 years. Affirming that the key role of UNAIDS around coordination, resource mobilization and advocacy on HIV and AIDS would continue within the post-2015 agenda, he stressed that HIV/AIDS remained a core priority in the strategic plan of UNICEF.

39. He highlighted the organization's resource mobilization efforts for HIV, including through private fundraising together with the National Committees, and said that at a later stage senior management would brief the Executive Board on the overall strategy for funding the HIV programme.

B. UNICEF programme cooperation

(a) Approval of revised country programme and area programme documents discussed at the second regular session 2013

40. In accordance with Executive Board decisions 2002/4, 2006/19 and 2008/17, the Executive Board approved, on a no-objection basis, the revised country programme and area programme documents for Mexico, Namibia and the Gulf Area subregional programme.

41. The representative of Mexico welcomed the adoption of the country programme, which she said would contribute to improving the living conditions of boys and girls and strengthen mechanisms to realize their rights. She highlighted efforts to identify and deal with inequities and to improve systems for the protection of children. Development of the programme gave special attention to the recommendations of the Committee on the Rights of the Child, to which Mexico had greatly enhanced its reporting. She concluded by praising the work of UNICEF in Mexico, especially regarding the protection of children's rights and the Joint United Nations Programme on the Prevention of Gender Violence in Indigenous Communities in two states.

(b) Modifications to procedures for consideration and approval of country programme documentation

42. Following introductory remarks by the Deputy Executive Director for Programmes, the Director of Policy and Strategy presented the proposal (E/ICEF/2014/P/L.1).

43. He thanked Member States that had put so much work into the issue. The modified procedure, he said, would make the following improvements: (a) help programme countries to reduce the time spent on planning at the expense of implementation; (b) facilitate simultaneous review of country programme

documents of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), UNICEF and the World Food Programme (WFP); and, most importantly, (c) increase the focus on specific results for children to be achieved by UNICEF through the emphasis on the integrated results and resources framework. Under the new system, the proposed results would, for the first time, be linked to the proposed allocation of resources.

44. Emphasizing that the Executive Board would be given ample time to review and comment on country programme documents before they were submitted for approval, he also said that UNICEF would organize informal consultations on specific country programme documents if requested and facilitate any face-to-face discussions needed. UNICEF would also work with the Bureau to agree on a mechanism by which comments from individual Member States on draft country programme documents would be shared with the Executive Board as a whole.

45. All delegations who spoke welcomed the proposal and commended UNICEF for its efforts in developing it. They noted the following positive elements of the proposed modification: (a) the strengthened national ownership of the process, including the timing of the submission of documents in line with national planning and priorities; (b) a harmonized and simplified approach in line with the quadrennial comprehensive policy review; (c) better tracking of the contribution of UNICEF to results for children; and (d) compliance with the UNICEF strategic plan and the United Nations Development Assistance Framework (UNDAF).

46. A number of delegations underlined the need for an adequate and open process of review by the Executive Board members, with comments shared among members before approval. One delegation said that was important in order to avoid a potential lack of transparency.

47. Some recommended that country programme documents be even more harmonized among the United Nations funds and programmes, with one group saying that they would have welcomed a joint proposal on that topic. Another delegation said it was a crucial step forward in the inter-agency programming process.

48. It was further recommended that UNICEF clearly articulate the accountability line to achieve programme results among programme managers, country representatives, regional offices and headquarters.

49. One group of delegations requested that specific items be included as part of country programme documentation (see decision 2014/1). One speaker requested that the country programme documents be translated into the official United Nations languages, as appropriate.

50. In response, the Director of Policy and Strategy took note of all of the comments. He said that the new proposal, if adopted, would not be in place by the annual session of 2014, in June, but most likely would be implemented by the second regular session of 2014, in September. UNICEF looked forward to working with Executive Board members on the process for ensuring adequate review and commenting by the Board.

51. The Executive Board adopted decision 2014/1 (see annex).

C. Costed UNICEF Gender Action Plan, 2014-2017

52. Following introductory remarks by the Deputy Executive Director of Programmes, the Principal Adviser for Gender presented the plan (E/ICEF/2014/5).

53. Delegations welcomed the update on the plan and the consultative manner in which it was being developed, including Member States and other United Nations agencies. Several said they looked forward to further consultations with the Executive Board and the discussion of the final draft at the annual session. One delegation commented that it had hoped the work would be further advanced at this stage.

54. The plan was praised for its dual approach of targeted efforts and gender mainstreaming, aligned with the strategic plan. Many called it a major step forward by UNICEF in advancing gender equality, particularly in view of the emerging post-2015 development agenda. Some asked for further clarification on time frames and the 15 per cent funding benchmark for developing capacity and resources for the plan.

55. Noting that gender inequality was a fundamental form of disparity in child well-being, delegates stressed that a strong gender focus in the results and resources framework was key to realizing children's rights. They encouraged UNICEF to develop clear indicators, as well as monitoring of expenditures, so that gender bottlenecks and barriers could be overcome in implementing the plan. Some welcomed the fact that it would foster institutional accountability for gender performance within UNICEF and help countries to develop a gender perspective into their national plans. Others noted with appreciation the gender-focused thematic funding and requested further information on that.

56. Numerous delegations commended the proposed targeted initiatives (girls' secondary education; early marriage; gender and adolescent health). In addition, one proposed that the plan give attention to combating violence against young women and girls. It was noted in particular that the focus on adolescents, a relatively neglected area in development, would benefit from collaboration and joint efforts with other United Nations agencies. Some emphasized the importance of the issue of teenage pregnancy. It was key to focus also on boys, as established gender norms reflected power relations hindered the empowerment of girls and women.

57. Others wanted to know how the plan addressed gender and disability, how the gender approach of UNICEF differed from the gender action plans of other agencies and how the plan would be implemented in small island States. The NGO Committee on UNICEF offered its strong support for the plan, encouraging the Board to consider the unique role civil society could play in helping to realize the envisioned goals.

58. In response, the Deputy Executive Director thanked delegations for their strong support for the plan and confirmed that UNICEF was working very closely with all United Nations agencies on gender, even if each agency was developing a results framework suited to its own mandate and work. Details on capacity and resources were still being worked out, she said, but would be shared in the final costed plan. She noted that the thematic fund would support targeted initiatives, innovation and monitoring and evaluation related to gender, but it would not exclude the use of other sectoral thematic funds.

59. The Principal Adviser stressed that it was important to have the right mix of decentralized results, reporting and regional approaches on gender, in line with the organization's decentralized structure. She confirmed that the 15 per cent target applied to all programme expenditures, not only special initiatives, and that UNICEF was assessing the gender marker as a tool, in order to determine how it could be further refined. She noted that the emphasis on adolescence emerged in part from conversations with the other agencies, a collaboration, she said, that had already shown results in putting early marriage on the global agenda. Other collaboration on gender, in health and education, was being developed, she said, while engagement with Member States helped in developing robust indicators for the results framework. She confirmed that the issue of gender and disabilities was a key concern. UNICEF aimed to address how intersecting inequalities affect the lives of children.

60. The Executive Board adopted decision 2014/2 (see annex).

D. Thematic discussion on the work of UNICEF in humanitarian situations

61. Following introductory remarks by the Deputy Executive Director for External Relations, the Director of the Office of Emergency Programmes opened the discussion. A background document (E/ICEF/2014/CRP.4) was available.

62. The Deputy Executive Director described a rapidly changing humanitarian landscape and the increasing caseload of UNICEF and its partners. She said that UNICEF was taking steps to respond to challenges and seizing opportunities, including the challenge of having to respond in increasingly complex and diverse settings. To better respond and plan, the organization was applying lessons learned from emergencies, such as Haiti and Pakistan in 2010, to more recent ones, such as the Syrian crisis and emergencies in the Philippines and Central African Republic.

63. The Director of the Office of Emergency Programmes said that, in response to the increased demands arising for UNICEF by a multiplicity of humanitarian situations, UNICEF was taking a more strategic approach to working with Governments and other partners. The aim of UNICEF humanitarian action was to effectively respond to humanitarian situations to save lives, protect rights and address vulnerabilities in a more systematic way. He described the new strengthening humanitarian assistance initiative of UNICEF, which was in line with the UNICEF strategic plan and aimed to strengthen UNICEF delivery of the Core Commitments for Children in Humanitarian Action. He also described the work being done with other United Nations agencies on the transformative agenda of the Inter-Agency Standing Committee. He updated the Executive Board on the results for children achieved in 2012.

64. Most delegations who spoke expressed appreciation for the update and the new initiatives undertaken by UNICEF, and welcomed having humanitarian issues included regularly in the agenda of the Executive Board.

65. Delegations commended UNICEF for being a trusted and efficient partner in humanitarian action, which comprised one third of the organization's work. One group of delegations expressed alarm at the number and magnitude of humanitarian crises around the world. Another remarked on the unparalleled challenge faced by

UNICEF in responding to so many humanitarian situations, including three declared level-3 emergencies requiring global mobilization.

66. High praise was given to the staff members who risk their well-being and lives to carry out the mission of UNICEF for children. As noted by one delegation, staff work in hotspots such as the Central African Republic, South Sudan and the Syrian Arab Republic was tremendous. Wide support was expressed for the No Lost Generation initiative for the Syrian crisis.

67. Noting that the caseload for humanitarian action was expected to grow in the future, some delegations questioned whether UNICEF had sufficient capacity to deal with that. They requested that the organization further build the capacity of its staff members to respond swiftly and effectively to all types of emergencies. It was also essential to bolster partnerships, including stronger inter-agency coordination. That was one of the major lessons learned from previous situations. Delegations encouraged UNICEF to continue strengthening its partnerships, in particular with the Office of the United Nations High Commissioner for Refugees and WFP, which could include joint missions. One delegation asked about the future collaboration with the United Nations Entity for Gender Equality and the Empowerment of Women, which was developing a strategy for engagement in humanitarian emergencies.

68. A group of delegations requested UNICEF to further strengthen its commitment to implementation of the Inter-Agency Standing Committee transformative agenda. Another speaker requested updates on the steps being taken by UNICEF to reflect its commitments to the agenda.

69. Appreciation was expressed for the simplified procedures developed by UNICEF for dealing with various levels of emergencies, particularly levels 2 and 3. One group of delegations questioned whether these procedures were shared system-wide among the United Nations agencies and other partners. The group said it looked forward to better integration of humanitarian issues into the development framework in line with the quadrennial comprehensive policy review. In particular, the Resident Coordinator system should be enhanced to prioritize humanitarian concerns in areas prone to disaster. Another group of delegations requested further clarity on the reporting lines for UNICEF country representatives. UNICEF was praised by others for improving the integration of results-based management into humanitarian situations.

70. Many delegations expressed support for bridging humanitarian needs and long-term development objectives, including through the Strengthening Humanitarian Action initiative, which many delegations welcomed. In this regard, they said it was essential to build capacity of local communities and institutions to react to crises, as this would contribute to longer-term development. The emphasis placed by UNICEF on promoting resilience was welcome.

71. Protecting children from abuse, exploitation and neglect was seen as a top priority, especially during armed conflict. The extensive violation of human rights perpetrated through sexual violence against children, women and others was a critical problem that needed to be addressed by the international community. One delegation noted that the international community faced the worst protection crises in recent memory.

72. In general, the United Nations system needed to take a more robust approach to prevention and violations of humanitarian and human rights law. One delegation suggested training UNICEF staff in international humanitarian law. Another delegation said that work should be guided by principles of humanitarian assistance contained in General Assembly resolution 46/182 from 1991, in particular the principle of consent by the States receiving humanitarian assistance.

73. Another delegation stressed the importance of maintaining humanitarian access in a depoliticized manner. The delegation questioned the amount of resources being channelled to children in the Syrian Arab Republic and asked about reports of recruitment of children in refugee camps into military operations.

74. One delegation recommended that a gender perspective be integrated into humanitarian assistance, and encouraged UNICEF in its work to end gender-based violence, abuse and exploitation in humanitarian contexts. The delegation said it was important to pay attention to the needs of the most vulnerable children, including those with disabilities.

75. A group of delegations emphasized the need for a balance to be reached between the use of effective partnerships and timely delivery of assistance and the need to provide solid assessments and capacity support in areas such as risk management, internal control and security arrangements in high-risk and challenging contexts.

76. The humanitarian cluster system received a number of comments. UNICEF was commended for its work in the clusters, including its improved performance in those it leads. A group of delegations encouraged UNICEF to work more proactively to ensure sustainable financial resources and further investments in surge capacities for cluster and staff leads. It was important to safeguard the use of clusters for humanitarian contexts only and support timely deactivation of clusters where relevant and appropriate. Moreover, it was important to ensure national participation in and ownership of the clusters. The group said it welcomed the evaluation of the role of UNICEF as a cluster lead agency and looked forward to the discussion of the report at the 2014 second regular session of the Executive Board, in September.

77. Regarding resources, one donor delegation stressed that donors have a responsibility to quickly fund new humanitarian situations but at the same time not forget the "orphaned" and protracted crises. UNICEF was urged by one group of delegations to improve reporting on resources allocated to humanitarian assistance and include achievements in this area in the annual report of the Executive Director. One delegation requested that UNICEF organize an informal consultation on the humanitarian thematic funds: the principles, modalities and comparative advantage of their use.

78. UNICEF was also commended by a number of delegations for its innovative approach, including through such measures as unconditional cash transfers in humanitarian situations.

79. In future humanitarian situations, more attention needed to be paid to the security of national staff, who should be engaged in security plans from the start.

80. In its statement, World Vision expressed its appreciation for its strong partnership with UNICEF in humanitarian situations.

81. In response, the Deputy Executive Director thanked delegations for their strong support of staff working under difficult circumstances, as well as their comments on the importance of linking humanitarian and development initiatives and recognition of UNICEF being well placed to do so, building capacity, strengthening partnerships, emphasizing resilience and the improved results-based monitoring and reporting. She welcomed support for efforts being made to improve humanitarian work, including through the Strengthening Humanitarian Action initiative, which aimed to ensure that UNICEF was fit for purpose with the right tools, staff and partnerships, and the transformative agenda, which was being rolled out consistently by all concerned agencies. She and the Executive Director expressed appreciation for the valuable partnership with World Vision and other partners in humanitarian work.

82. The Director of the Office of Emergency Programmes noted that UNICEF was taking key steps to better cover national staff in the security umbrella. He stressed that humanitarian principles were at the Core of the Commitments to Children in Humanitarian Action and the human rights-based approach to programming in a humanitarian setting. UNICEF strongly supported the cluster approach; investment was also needed in nationally led sector coordination in various settings as an alternative to clusters. He said that the performance of UNICEF representatives was regularly monitored, including through the resident/humanitarian coordinator systems. On the issue of resources allocated to the Syrian crisis, he emphasized that funds were supporting efforts not just in the Syrian Arab Republic, but also in the affected neighbouring countries. He said that UNICEF looked forward to engaging further with the Executive Board and partners on the Strengthening Humanitarian Action initiative. He noted that the Strengthening Humanitarian Action initiative would examine whether UNICEF had the right capacities and resources to deliver humanitarian action effectively.

83. The Executive Director emphasized the importance of integrating humanitarian and regular development work, especially as the number of emergencies increased. The escalating number was putting a strain on UNICEF, including its human resources. He said that UNICEF strongly supported measures to increase the security of national staff, a key part of measures to address the security of all staff. In the Syrian crisis, UNICEF was working to address the horrifying violations of children's rights, including the recruitment of children into the conflict. He called on all sides to protect the rights of children.

E. Evaluation: Plan for global thematic evaluations

84. The Director of the Evaluation Office presented the plan, which covered global thematic evaluations undertaken by the Evaluation Office. He said that it was the first such plan presented in parallel to the strategic plan, 2014-2017. The Evaluation Office would produce four major evaluations each year, two smaller evaluations and two evaluation synthesis studies, along with relevant "scoping" studies and methodological reviews. According to the indicative costs, major global thematic evaluations would cost around $450,000, while the evaluations of a more narrow scope would cost approximately $250,000 and desk studies around $50,000.

85. Delegations welcomed the plan, noting that UNICEF efforts in evaluation strengthened accountability and learning from previous experience. These were

essential knowledge management tools in validating and improving the impact of the work of the organization on the ground. Delegations welcomed the organization's continued commitment to transparency and recognized the plan's clear logic to focus primarily on programme results. UNICEF was asked whether evaluation of institutional management efficiency and effectiveness could also be part of these evaluations.

86. Some delegations asked whether there would be an evaluation on the UNICEF implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system. Others sought clarification on the role of the Evaluation Office in supporting regional and country-level evaluations and asked if there was a similar plan for decentralized evaluations. Some also asked whether sufficient funds were available for global thematic evaluations, noting the stated need for "other resources" to fund such evaluations. Several delegations said they expected a comprehensive approach to coverage, including systematic coverage of countries, and suggested that UNICEF consider undertaking a methodological study in that regard.

87. Delegations commended UNICEF for undertaking joint evaluations on joint programming with other United Nations agencies and suggested that a common guidance be prepared so that joint evaluations and their management responses could be presented in a coherent manner. Some said they looked forward to discussing the evaluation on child protection, and possibly others, at the second regular session of the Executive Board. They also wanted to know more about the systematic integration of gender equality into evaluations and how evaluations would accommodate the equity approach, the linkages between humanitarian assistance and long-term development and cross-cutting issues such as children with disabilities. Others were interested in evaluations on programme effectiveness, particularly the evaluability of the strategic plan, and on reviewing future plans within the larger context of completed evaluations.

88. In response, the Executive Director said an important question was raised in making the distinction between evaluations on programme results, which would certainly take into consideration management issues, and those evaluations that had an initial focus on management.

89. The Director noted that questions on human resources, management and budgets for evaluation, including decentralized regional and country-level evaluations, were usually addressed in the annual report on evaluation at the annual sessions of the Executive Board, adding that he thought a review of implementation of the QCPR was better placed within the context of audit than evaluation. Regarding the mobilization of resources, he said that, while there were some gaps in funding for the entire four-year period, he was confident that UNICEF would find sufficient funds and that the priorities set out in the plan for global thematic evaluations would be supported. He welcomed the idea of a methodological study on coverage, but noted that it was important as a first step to consistently monitor the country selections over the next four years. He affirmed the value of joint evaluations, noting they would best be discussed at joint informal meetings of the Executive Boards involved. He agreed that more attention needed to be paid to mainstreaming gender equality, equity and, more generally, human rights into evaluations, and noted that children with disabilities would be reviewed in the evaluation on social inclusion.

90. The Director ended the session by saying that improved results were not achieved by evaluations alone, but also by the use of the evaluation findings and the application of recommendations and actions by management.

F. UNICEF annual financial report and audited financial statements for the year ended 31 December 2012 and report of the Board of Auditors

91. The Deputy Executive Director noted that the financial statements for 2012 were the first to be produced in compliance with the International Public Sector Accounting Standards (IPSAS). He highlighted the fact that the Board of Auditors had given UNICEF an unqualified audit opinion. One matter of emphasis raised was note 35 in the financial statements, on the relationship of UNICEF with the National Committees for UNICEF.

92. The Comptroller summarized the financial report and statements. He noted that UNICEF had not overspent in any budget category. At the end of 2012, the asset base was $5.7 billion and comprised primarily cash and investments, contributions receivable, outstanding advances of cash transfers, programme inventory and physical assets. Liabilities at the end of 2012 were $2.6 billion, resulting in net assets of $3.1 billion. Total revenue in 2012 was $3.09 billion, 96 per cent of which was voluntary contributions from Governments, National Committees and other non-governmental organizations. The remaining 4 per cent was from the sale of products and services and interest. Expenses totalled $3.6 billion, resulting in a net surplus of $300 million. Overall, 85 per cent of the budget went to programmes and the remaining 15 per cent was used for the institutional budget and private fundraising and partnerships.

93. The Board had made 26 recommendations for 2012, compared to 28 in 2010 and 2011, relating mainly to (a) the monitoring of the implementation of the cooperation agreement with National Committees; (b) budget management; and (c) management of programme and institutional budgets. Work had started on implementing the 2012 recommendations and continued on the recommendations for the 2010-2011 period, which were expected to be closed in February 2014.

94. In response to recommendations for 2012, UNICEF had provided the Board of Auditors with the additional disclosures requested on cost classification and had integrated its budget reporting. UNICEF was working with the Board of Auditors on better separation of programme and operational expenditures and was collaborating with other United Nations agencies on improving oversight and assurance regarding the harmonized approach to cash transfers to partners implementing programmes. Revised guidelines for the harmonized approach to cash transfers were being developed and would soon be shared. UNICEF was working with UNICEF National Committees on new joint strategic plans for the period 2014-2017 and other measures to improve the target rates of contribution to UNICEF and the disclosure of revenue and categories of expenses.

95. Delegations commended UNICEF for its commitment to greater transparency and accountability, including through the successful implementation of IPSAS, which was viewed as a significant achievement. They praised UNICEF for receiving an unqualified audit opinion for 2012. While noting the good progress made on

addressing the recommendations made by the Board of Auditors for the biennium 2010-2011, they encouraged UNICEF to close work on these.

96. The National Committees were recognized for their substantial contributions to the income of UNICEF, in particular regular (core) resources. More needed to be done to improve the relationship between UNICEF and National Committees, notably the cooperation agreements, which could be made more transparent and be consistently monitored and implemented. It was important to work with National Committees to improve oversight and monitoring. Support was expressed for the recently developed joint strategic plans and road maps, with one group of delegations suggesting the creation of peer review groups among the Committees. It was important, this group said, to enforce the rate of 75 per cent as the target for the amount of funds transferred to UNICEF in a timely manner and to account adequately for the other 25 per cent. Another group of delegations noted the challenge in accounting for advocacy activity of National Committees in promoting the rights of the child. Rather than being seen as an administrative cost, this could instead be considered part of the contribution of National Committees to fulfilling the mandate of UNICEF.

97. A number of delegations supported stronger oversight of the harmonized approach to cash transfers. Without such oversight, they said, UNICEF was exposing itself to various risks. UNICEF was called upon to follow up on the recommendations of the Board of Auditors in this area and to share information on progress made. In particular, UNICEF and the other agencies should prioritize the finalization of the harmonized approach to cash transfers framework and ensure its full implementation.

98. A third main concern expressed by delegations was the use of the programme budget to cover operational expenditures not associated with programmes and projects. UNICEF needed to clarify which costs related to programmes and which to management and other support activities. That was key to achieving full cost recovery and compliance with Executive Board decisions on cost recovery and harmonized cost classification.

99. Delegations requested UNICEF to provide more detail on the costs incurred in key operational areas. One group suggested that UNICEF disclose expenses in categories similar to the recommendation made by the Advisory Committee on Administrative and Budgetary Questions with regard to the integrated budget, including human resources, finance and procurement. The group said it would like to see financial information presented in such a format in future audited financial statements. In general, there should be greater alignment between the formats of the integrated budget and reporting on accounting for the Executive Board.

100. UNICEF was also encouraged to strengthen internal controls and improve oversight, budget monitoring and programme management in country offices and to ensure compliance with policies and procedures for procurement and asset management. One delegation asked UNICEF to make more publicly available information on cases involving irregularity and the resulting sanctions imposed. Another requested that more attention be paid to unfunded after-service liabilities.

101. In response, the Executive Director emphasized the crucial work National Committees accomplish in both fundraising and advocacy. He said he welcomed the attention given to the goal of having all National Committees meet the 75 per cent

target. This had been discussed at great length last year with the auditors and was being addressed very seriously with the National Committees. Since some of the smaller Committees could take longer to reach the goal, UNICEF was working with them on road maps and providing other forms of assistance. He said he appreciated the fact that delegations recognized that the Committees were entities legally independent of UNICEF and had tax status that varied by country. On the question raised of how to recognize the contribution of advocacy, he said that complex issue was one of the most important ones to be dealt with in the coming year, and good progress was expected.

102. The Deputy Executive Director said that the harmonized approach to cash transfers had been the subject of a joint audit among UNDP, UNFPA and UNICEF. The three agencies were working on a new policy paper based on the recommendations of the audit. Internally, UNICEF was rolling out a new strategy on managing relationships with implementing partners, supported by additional posts and new monitoring systems. That was a high priority for UNICEF.

103. To implement the recommendations of the Board of Auditors, the Comptroller said that UNICEF had a plan in place with clear lines of accountability. Regarding work with National Committees, there was an action plan being discussed, which UNICEF was committed to implementing.

104. He said budget categories were being reviewed country by country to make sure that management costs in the institutional budget were not charged to programmes, and that posts directly tied to implementation of other resources projects were funded from other resources. He noted that, while the financial statements summarized the major categories of expenses, the notes in the financial report provided greater detail. He suggested that delegations look at the latter to obtain more information. On after-service health insurance, he said that UNICEF had a comparatively large reserve and planned on enlarging it. Turning to the harmonized approach to cash transfers, he said that UNICEF would regularly report to the Executive Board on implementing new plans for the harmonized approach to cash transfers, including through the annual report of the Office of Internal Audit and Investigations.

105. The Executive Board adopted decision 2014/3 (see annex II).

G. Private fundraising: 2014 workplan and proposed budget

106. The Director of Private Fundraising and Partnerships introduced the report on private funding and partnerships (E/ICEF/2014/AB/L.1).

107. Following introductory remarks by the Deputy Executive Director of External Relations, the Director of Private Fundraising and Partnerships presented the 2014 workplan and budget (E/ICEF/2014/AB/L.1).

108. Delegations welcomed the fundraising efforts by the Private Fundraising and Partnerships, UNICEF country offices and the National Committees, noting with great appreciation the increase in mobilization of resources and the continued reduction of operating expenditures. Some noted the efforts made to link the Private Fundraising and Partnerships budget with the integrated budget of UNICEF, stating that it was useful in providing transparency in the information presented. Others encouraged the Private Fundraising and Partnerships to continue efficiency efforts,

particularly in reducing management costs, as well as restructuring relations with the National Committees, strengthening oversight compliance and risk management.

109. Some emphasized the need to continue monitoring compliance with the Cooperation Agreement with the National Committees, in order to ensure that the recommendations made in the 2012 report of the Board of Auditors were implemented, and called for effective oversight of the activities of the National Committees. Others noted the significant increase in investment funds within a reduced budget, reflecting the overall shift to maximize return on investment, but sought assurances that caution would be exercised in these new fundraising campaigns.

110. The head of the Standing Group of National Committees for UNICEF commended the flourishing relationship between the Private Fundraising and Partnerships and the National Committees, noting that it was a challenge to find the right balance between independence and interdependence. She acknowledged the diversity of the individual National Committees, particularly in reaching the envisioned 75 per cent contribution rate, but affirmed that all shared the commitment to the children of the world. The National Committees and UNICEF, as equal partners, had established formal monitoring mechanisms to reinforce compliance with the Cooperation Agreement.

111. In response, the Director agreed with the need to ensure a consistent monitoring of compliance with the 2011 Cooperation Agreement and noted that during the first year of the agreement, a lot of effort went into putting monitoring systems in place. She said she was confident the recommendations of the external auditors would be implemented and monitored in future years. She thanked the Board members for their support in the expansion of fundraising activities and the continuing efforts to reduce operating expenditures. She said the annual Private Fundraising and Partnerships budget was considered a part of the integrated budget, and noted that adjustments to the budget would be made depending on how the market environment performed. The same applied to the use of investment funds for private fundraising; those activities that did not yield the expected returns on investment would be readjusted. That was, she said, in line with the transparency approach of UNICEF, as well as the accountability of the organization to the Executive Board.

112. The Executive Board adopted decision 2014/3 (see annex).

H. Pledging event

113. The Executive Director introduced the event. He thanked the partners of UNICEF, emphasizing that partnerships would always be a cornerstone of everything UNICEF did to realize the rights of all children to health, safety and education despite the barriers.

114. He said that UNICEF would not be able to achieve the results of the strategic plan unless it was adequately funded. He added that UNICEF relied on the generosity of its many partners who provided resources to ensure agility in reacting to humanitarian emergencies, delivering clinical care and psychosocial counselling to survivors of conflict, and providing vaccinations, education and water and sanitation to vulnerable and hard-to-reach communities.

115. Highlighting the fact that the amount of core resources received from Governments had declined by 6 per cent from 2012 to 2013, he urged resource partners to champion the core sources that enable the achievement of results.

116. The representatives of 11 Governments pledged their support for UNICEF in the amount of $52 million.[1]

117. The Executive Director thanked the Governments. He said that UNICEF would meet the promises of its strategic plan, committed to accountability and transparency, a zero tolerance for fraud, strong financial management and oversight, and management of risk in the often unstable and volatile situations in which UNICEF works.

I. Other matters

Provisional list of agenda items

118. The provisional list of agenda items for the Executive Board annual session of 2014 was presented by the Secretary of the Executive Board.

J. Adoption of draft decisions

119. The Executive Board adopted decisions 2014/1 through 2014/4 (see annex II).

K. Closing statements

120. In his closing remarks, the Executive Director reflected on the some of the statistics that had been discussed during the session, noting that though some were positive, others showed the extraordinary challenges that lay ahead to fulfil the rights of children worldwide. These numbers and events, such as the tragic deaths of the two UNICEF staff members and others killed in the recent terrorist attack in Kabul, should inspire all to think harder and in new ways on how better to serve children: to integrate programmes across sectors, especially protection; to link humanitarian action to development and resilience from the very first days of emergency response; and to integrate gender action and the rights of girls and women into everything UNICEF does. Work needed to focus especially on the most disadvantaged, as the inequalities around the world continued to grow, rather than diminish. He thanked the participants for their expressions of support and of sympathy for the two lost colleagues. It meant a great deal to UNICEF staff around the world to be acknowledged, especially those working in the most difficult and dangerous places.

121. In his statement, the President noted the good outcome of the session owing to the strong engagement of the participants and the dedicated efforts of the Secretary

[1] For details of government contributions to regular resources pledged or paid for the years 2013 and 2014 (as of 6 February 2014), see "UNICEF regular resources: Pledges for 2014" (E/ICEF/2014/CRP.2), posted to the UNICEF Executive Board website. Contributions also include pledges received during the United Nations Pledging Conference in November 2013 and those received outside of pledging events. As of 6 February 2014, UNICEF had received total pledges of $121 million for regular resources in 2014 from 32 Governments.

and her team in the smooth running of the session. He thanked the facilitators for streamlining negotiations on the four decisions adopted by the Executive Board. Those decisions, along with the presentations and discussions during the session, showed that UNICEF was a learning organization, and because of that it continued to innovate. He encouraged Member States to continue to support UNICEF in championing children's rights and addressing inequity, particularly in view of the development of the post-2015 agenda. Stressing that strong strategic partnerships were increasingly important for UNICEF to be more effective on the ground, he commended the important partnership with the European Union, which had been highlighted in the special focus session. He said he looked forward to the next special focus session, on Africa's children, to learn more about how UNICEF could innovate and strengthen and expand its work and partnerships with the African Union and Governments to achieve more lasting results for children in Africa.

Annex I

Special focus session on partners for change and development: the growing partnership between the European Union and UNICEF

1. In his presentation, the guest speaker, the European Commissioner for Development, Andris Piebalgs, praised UNICEF for its work to uphold the rights of every child. That work included critical support for achievement of the Millennium Development Goals, an urgent priority for both UNICEF and the European Union.

2. He said that the launch of the Goals in 2000 had helped to place children at the centre of international development assistance. They had galvanized unprecedented national commitment and international support towards a set of goals focused mainly on children, women and those most deprived and vulnerable.

3. The European Union and its member States were the main partner of UNICEF, contributing more than half of all the government funding of the organization. The EU worked with UNICEF in many key areas, including humanitarian action and global initiatives and movements such as Every Woman, Every Child, Scaling Up Nutrition (SUN) and the Global Education Partnership.

4. The European Union was committed to the vision of creating a better world for every man, woman and child by 2030. The financial and technological resources existed to do that; what were needed were political courage and determination.

5. Stressing that the rights and security of children are close to everyone's heart, he said that the post-2015 framework should be grounded on five key objectives: (a) securing commitment from all to ensure that every person on the planet — with a focus on children — has decent education and health care, nutritious food and clean water and air; (b) providing access to energy, infrastructure and telecommunication, which are the drivers of growth; (c) upholding environmental sustainability; (d) focusing on children's rights, good governance, the rule of law, gender equality and women's empowerment as political, moral and economic imperatives; and (e) taking action on peace and security to reduce conflict, which perpetuates poverty. The framework needed to emphasize the protection of children, an area left out of the Millennium Development Goals, with a focus on reducing the number of children affected by violence.

6. Delegations welcomed the comments of the Commissioner and praised the support given by the European Union to children in many countries, including through humanitarian action. A number of speakers supported the Commissioner's emphasis on addressing the unfinished business of the Millennium Development Goals in the post-2015 framework, citing specific examples of achievement of the Goals from their countries. Many agreed that the post-2015 framework should emphasize protecting children from every form of violence, abuse, neglect and exploitation, especially in humanitarian situations. It was noted by one speaker that a gender perspective was crucial in this regard.

7. One group of delegations emphasized the strong correlation between poverty and child abuse and exploitation, saying that battling poverty would reduce such incidences. The group called for greater investment in building and strengthening

child protection systems and capacities. UNICEF alone would not have the resources to address the gaps in achievement of the Goals; partnerships were key.

8. The Commissioner thanked the delegations for their kind and supportive remarks. In response to a question on measuring results, he said the European Commission was working on a development and cooperation results framework regarding poverty eradication, maternal health and other goals, with a view to integrating it into the global framework for post-2015. He agreed on the importance of South-South, North-South and other forms of cooperation to development, which had been mentioned by several delegations.

9. Responding to the comments of two delegations on the need for sustaining action on polio eradication, the Commissioner said that polio eradication and registration of children offered good examples of the need to spend adequate resources to reach targets, no matter how small or large the number of people who needed to be reached.

10. He praised UNICEF for being one of the most respected and admired players in the development field, and reported that the European Union would give 320 million euros from its One Billion Euro initiative to UNICEF to implement accelerated efforts on the most off-track Millennium Development Goals.

Annex II

Decisions adopted by the Executive Board at its first regular session of 2014

2014/1
Modifications to procedures for consideration and approval of country programme documentation

The Executive Board

1. *Endorses* the proposed modification to the procedures for consideration and approval of country programme documentation (E/ICEF/2014/P/L.1), subject to the provisions of this decision;

2. *Welcomes* the continued efforts made by the members of the United Nations Development Group towards further harmonizing and streamlining programming instruments and processes in support of country programmes of cooperation, in line with the recommendations of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;

3. *Stresses* that the programming process for UNICEF cooperation should continue to emphasize national ownership;

4. *Also stresses* the important role of the Executive Board in the review and approval of country programme documents;

5. *Requests* UNICEF to ensure a transparent and timely consultation process with the Executive Board, to provide sufficient time for discussion, and to ensure that all comments and recommendations made by Member States with regard to the draft country programme documents be made available to Executive Board members prior to formal consideration of the country programme documents;

6. *Requests* that country programme documents continue to be developed on the basis of national plans and priorities under the leadership of national governments and in consultation with the resident coordinator and other members of the United Nations country team, as well as with other relevant stakeholders at country level, in full alignment with the United Nations Development Assistance Framework (UNDAF), where applicable, and with the strategic plan of UNICEF;

7. *Requests* UNICEF, in line with the recommendations of the quadrennial comprehensive policy review, to further simplify, harmonize and reduce the number of its agency-specific country programming instruments and processes, wherever possible, in particular in "delivering as one" countries and countries deciding to apply the standard operating procedures;

8. *Encourages* UNICEF to continue to work with UNDP and UNFPA to further harmonize their country programme document templates, associated documentation and annexes;

9. *Requests* UNICEF to include the following elements in the country programme document, associated documentation and annexes:

(a) An indicative budget showing the expected use of regular and other resources;

(b) A results and resources framework;

(c) Information on how the results, as reflected in the results and resources framework, relate to the strategic plan and the organization-wide results framework, to national priorities, and, as applicable, to the UNDAF;

(d) A costed evaluation plan;

(e) A statement of accountability for programme results;

10. *Requests* UNICEF to ensure that the results and resources frameworks are an integral part of country programme documents and to translate them accordingly;

11. *Recalls* the importance of strictly observing the resolutions and rules, such as General Assembly resolution 67/292, establishing language arrangements for the different bodies and organs of the United Nations.

First regular session
6 February 2014

2014/2
Costed UNICEF Gender Action Plan, 2014-2017

The Executive Board

1. *Recalls* its decision 2013/9 on the report on the progress of gender equality work in UNICEF (E/ICEF/2013/12), requesting UNICEF to (a) develop a new Gender Equality Action Plan, 2014-2017, and in doing so, to address each of the challenges identified in the report, such as technical capacity, expertise and resource allocation for gender equality, (b) develop a performance management plan that includes a results framework, and a plan for monitoring, evaluation and reporting, and (c) cost and allocate adequate funds for the new Gender Equality Action Plan, 2014-2017;

2. *Also recalls* its decision 2013/20 on the UNICEF integrated budget, 2014-2017, reiterating its request to UNICEF to develop a costed Gender Equality Action Plan for 2014-2017, which would include a comprehensive gender analysis to further strengthen gender mainstreaming in the organization in support of the implementation of the Strategic Plan;

3. *Welcomes* the "Update on progress on a costed gender action plan" (document E/ICEF/2014/CRP.5) and the other preparatory and drafting work, and ongoing consultations to develop the costed Gender Equality Action Plan, 2014-2017;

4. *Encourages* UNICEF to continue to consult the Executive Board and the other relevant stakeholders and partners with a view to finalizing the costed Gender Equality Action Plan, 2014-2017, by mid-April 2014, for its presentation for information to the Executive Board at its annual session of 2014, together with the annual report on the progress of work in gender equality in UNICEF.

First regular session
6 February 2014

2014/3
UNICEF annual financial report and audited financial statements for the year ended 31 December 2012 and report of the Board of Auditors

The Executive Board

1. *Takes note* of the reports A/68/5/Add.2, A/68/381 and A/68/350;

2. *Notes* the unqualified audit opinion issued by the United Nations Board of Auditors for 2012;

3. *Supports* ongoing UNICEF management efforts in implementing the recommendations of the United Nations Board of Auditors for the year ended 31 December 2012, including the timely implementation of any outstanding recommendations;

4. *Requests* UNICEF to continue strengthening core business practices and internal controls, as well as monitoring and oversight of implementing partners;

5. *Encourages* UNICEF to continue strengthening the monitoring and oversight of the implementation of its cooperation agreements with National Committees for UNICEF;

6. *Also encourages* UNICEF to prioritize the finalization of the revised framework for the harmonized approach to cash transfers, in coordination with other members of the United Nations Development Group, and to ensure improved oversight when the revised framework is implemented.

First regular session
6 February 2014

2014/4
Private fundraising: 2014 workplan and proposed budget

A. Private Fundraising and Partnerships budgeted expenses for 2014 fiscal year

The Executive Board

1. *Approves* for the fiscal year 2014 (1 January to 31 December) budgeted expenses of $109 million, as detailed in the table below.

	(in millions of United States dollars)
Investment funds	49.0
Other private sector fundraising costs	60.0
Total special purpose expenses	**109.0**

2. *Notes* that $19.4 million in Private Fundraising and Partnerships development effectiveness costs and management costs were approved in the UNICEF Integrated Budget, 2014-2017 submission (E/ICEF/2013/AB/L.4);

3. *Authorizes* UNICEF

(a) To incur expenses, as summarized in column II of table 3 of document E/ICEF/2014/AB/L.1, and to decrease or increase expenses, up to the levels indicated in columns I and III of the same table, should the apparent revenue from fundraising or cards and products sales decrease or increase to the levels indicated in columns I and III;

(b) To redeploy resources between the various budget lines (as detailed in paragraph 1 above), up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2014 approved workplan;

4. *Requests* UNICEF

(a) To provide updates to the Executive Board, with information and data, on the use of investment funds, and the returns generated thereof;

(b) To continue to ensure effective management of the relationship with National Committees for UNICEF, with a particular focus on monitoring compliance with the Cooperation Agreement.

B. Budgeted revenue for the year 2014

The Executive Board

Notes that, for the period 1 January to 31 December 2014, Private Fundraising and Partnerships revenue is budgeted at $1,137 million, as shown in column II of table 3 in document E/ICEF/2014/AB/L.1.

C. Policy issues

The Executive Board

1. *Approves* allocation of investment funds, amounting to $49 million for 2014;

2. *Further approves* an interim one-month allocation for January 2015 of $13.14 million, to be absorbed in the annual Private Fundraising and Partnerships budget for 2015.

First regular session
6 February 2014